

## ABSTRAK

Penelitian ini membahas tentang penerapan pengukuran kinerja menggunakan Balanced Scorecard (BSC) pada rumah sakit. Penerapan BSC memerlukan tahapan untuk mencapai hasil maksimal, salah satunya dengan adanya dukungan, pemahaman serta komunikasi dari seluruh karyawan. Penelitian ini bertujuan untuk menganalisis perbedaan antara pengukuran kinerja badan usaha berdasarkan peraturan dan perundang-undangan Republik Indonesia yang menggunakan konsep Balanced Scorecard dengan pengukuran kinerja Rumah Sakit Muhammadiyah Lamongan yang telah berlaku. Sumber data yang digunakan berupa data primer yaitu observasi dan wawancara serta data sekunder yaitu literature dan dokumen terkait tahun 2017. Hasil penelitian ini memberikan gambaran bahwa RSML sudah cukup baik dalam menerapkan 4 perspektif pengukuran kinerja berdasarkan metode Balanced Scorecard dengan catatan. Hal ini dikarenakan ditemukan karyawan yang masih kurang paham tentang Balanced Scorecard.

**Kata Kunci:** Penilaian Kinerja, Balanced Scorecard, Rumah Sakit, Peraturan dan Perundang-Undangan Republik Indonesia

## **ABSTRACT**

This study discusses the application of performance measurement using Balanced Scorecard (BSC) at the hospital. BSC implementation requires stages to achieve maximum results, one of them with the support, understanding and communication of all employees. This study aims to analyze the difference between the measurement of the performance of a business entity based on the regulations and legislation of the Republic of Indonesia which uses the concept of Balanced Scorecard with the measurement of the performance of Muhammadiyah Lamongan Hospital that has been applied. Source of data used in the form of primary data which is observation and interview and secondary data which is literature and related document year 2017. The result of this research give picture that Muhammadiyah Lamongan Hospital (RSML) have good enough in applying performance measurement based on Balanced Scorecard method with note. This is because there are found employees who still do not understand about Balanced Scorecard.

**Keywords:** Performance Measurement, Balanced Scorecard, Hospital, Regulations and Legislation of the Republic of Indonesia